

taxpayers may submit comments electronically via the Internet by selecting the "Tax Regs" option on the IRS Home Page, or by submitting comments directly to the IRS Internet site at [http://www.irs.ustreas.gov/prod/tax\\_regs/comments/html](http://www.irs.ustreas.gov/prod/tax_regs/comments/html).

**FOR FURTHER INFORMATION CONTACT:** Christopher J. Wilson (202) 622-3040 (not a toll-free call).

**SUPPLEMENTARY INFORMATION:**

**Background**

Temporary regulations published in the Rules and Regulations section of this issue of the Federal Register provide rules with respect to the low-income housing tax credit relating to the application of section 42(d)(5) to certain rental assistance programs under section 42(g)(2)(B)(i). The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations explains the temporary regulations.

**Special Analyses**

It has been determined that this notice of proposed rulemaking is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) does not apply to these regulations and, because these regulations do not impose on small entities a collection of information requirement, the Regulatory Flexibility Act (5 U.S.C. chapter 6) does not apply. Therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking will be submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on its impact on small business.

**Comments and Requests for a Public Hearing**

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) that are submitted timely to the IRS. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, a notice of the date, time, and place for the hearing will be published in the Federal Register.

**Drafting Information**

The principal author of these regulations is Christopher J. Wilson,

Office of Assistant Chief Counsel (Passthroughs and Special Industries). However, other personnel from the IRS and Treasury Department participated in their development.

**List of Subjects 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

**PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 is amended by adding an entry in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 \* \* \*

Section 1.42-16 also issued under 26 U.S.C. 42(n); \* \* \*

Par. 2. Section 1.42-16 is added to read as follows:

**§ 1.42-16 Eligible basis reduced by federal grants.**

[The text of this proposed section is the same as the text of § 1.42-16T published elsewhere in this issue of the Federal Register].

Margaret Milner Richardson,

*Commissioner of Internal Revenue.*

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**ENVIRONMENTAL PROTECTION AGENCY**

**40 CFR Part 441**

[FRL-5680-9]

**Public Meeting on the Effluent Limitations Guidelines and Standards for the Industrial Laundries (IL) Industry**

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Public meeting.

**SUMMARY:** The Office of Science and Technology (OST) within EPA's Office of Water (OW) is conducting a public meeting prior to proposing effluent limitations guidelines and standards for the industrial laundries industry. The EPA intends to propose effluent limitations guidelines and standards later this year, and this is the only public meeting that the Agency plans to sponsor prior to proposal. The meeting is intended to be a forum, in which EPA can report on the status of the regulatory development and in which interested parties can provide information and

ideas to the Agency on key technical, scientific, economic, and other issues.

**DATES:** The public meeting will be held on Tuesday, March 4, 1997, from 9:30 a.m. to 2:30 p.m.

**ADDRESSES:** The meeting will be held at the National Wildlife Visitor Center Auditorium, U.S. Fish and Wildlife Service, Patuxent Research Refuge, 10901 Scarlet Tanager Loop, Laurel, MD.

**FOR FURTHER INFORMATION CONTACT:** Susan Burris, Engineering and Analysis Division (4303), U.S. EPA, 401 M Street SW., Washington, DC 20460. Telephone (202) 260-5379, fax (202) 260-7185, or E-Mail [burris.susan@epamail.epa.gov](mailto:burris.susan@epamail.epa.gov).

**SUPPLEMENTARY INFORMATION:** EPA is developing effluent limitations guidelines and standards for the Industrial Laundries Category under authority of the Clean Water Act (33 U.S.C. 1251 et seq.). The Industrial Laundries Category includes facilities that launder or dry-clean industrial garments and uniforms, shop towels, printer towels, mops, mats, and dust control items. The items that are laundered are owned either by the laundry facilities or their customers. Often these facilities wash other items that are not classified as industrial laundry items, such as linen supply garments, linen flatwork, health-care items, and other miscellaneous items.

The public meeting will include a discussion of the scope of the regulation, subcategorization, summary of industry information, preliminary plans for technology-based regulatory options, and other regulatory issues. The meeting will not be recorded by a reporter or transcribed for inclusion in the record for the Industrial Laundries Category rulemaking. Documents relating to the topics mentioned above and a more detailed agenda will be available at the meeting.

Driving directions to the National Wildlife Visitor Center: Take the Baltimore-Washington Parkway (I-295) to the exit for the Beltsville Agriculture Research Center (Powder Mill Road (East)). Go approximately 2.0 miles and turn right into Visitor Center entrance (Scarlett Tanager Loop). Go 1.4 miles to Visitor Center Parking area.

Dated: January 17, 1997.

Tudor Davies,

*Director, Office of Science and Technology.*

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